§ 123.17 Foreign repairs to domestic trucks, busses, taxicabs and their equipment.

- (a) Domestic trucks, busses, and taxicabs and their equipment defined. For the purpose of this section, trucks, busses, and taxicabs and their equipment manufactured in, or regularly imported into the United States, shall be considered "domestic" if not subsequently formally entered and cleared through foreign customs into another country, nor used in foreign local traffic otherwise than as an incident of their return to the United States.
- (b) Report of arrival and payment of duty on repairs. A report of the first arrival in the United States of domestic trucks, busses, and taxicabs and their equipment after repairs have been made in a foreign country, other than those required to restore such vehicle or equipment to the condition in which it last left the United States ("running repairs"), shall be made by the driver or person in charge of the vehicle promptly, in writing, to the Customs officer at the port of reentry. The report shall state the time and place of arrival and the nature and value of the repairs. Each such vehicle or its equipment when withdrawn from international traffic shall be subject to duty upon the value of the repairs (other than "running repairs") made abroad at the rate at which the repaired article would be dutiable if imported.

§ 123.18 Equipment and materials for constructing bridges or tunnels between the United States and Canada or Mexico.

- (a) Admission of equipment and materials. Equipment for use in construction of bridges or tunnels between the United States and Canada or Mexico shall be admitted without entry or the payment of duty. Materials for such use shall be admitted without entry or payment of duty only for installation in the bridge or tunnel proper, and not in the approaches on land at the United States end of such bridge or tunnel.
- (b) Customs supervision. All articles admitted under paragraph (a) of this section shall be subject to Customs supervision at the expense of the builder until installed, entered, or exported.

Subpart C—Shipments in Transit Through Canada or Mexico

§123.21 Merchandise in transit.

- (a) Status. Merchandise may be transported from one port to another in the United States through Canada or Mexico in accordance with the regulations in this subpart or subparts E for trucks transiting Canada, F for commercial traveler's samples, or G for baggage. Merchandise so transported is not subject to treatment as an importation when returned to the United States, and no inward foreign manifest is required for merchandise returned under an in-transit manifest. In-transit merchandise returned to the United States shall be treated as an importation as are shipments made from Canada or Mexico if:
- (1) An in-transit manifest is not furnished for the merchandise upon its return to the United States;
- (2) The merchandise has been transshipped in foreign territory without Customs supervision when the transshipment required the breaking of Customs seals; or
- (3) The Customs inspector finds any of the Customs seals applied to the conveyance or compartment unlocked or missing.
- (b) Use of certain vessels prohibited. Merchandise shall not be transported from port to port in the United States through Canada or Mexico by vessel in violation of the provisions of section 27, Merchant Marine Act of 1920, as amended (46 U.S.C. 883), or section 588, Tariff Act of 1930, as amended (19 U.S.C. 1588). (See §4.80 of this chapter.)
- (c) Regulations applicable. The provisions of this subpart shall govern all merchandise transported from one port to another in the United States through Canada or Mexico under intransit procedures, except as otherwise provided in this subpart or in subpart E for truck shipments transiting Canada, subpart F for commercial traveler's samples transiting Canada, and subpart G for baggage transiting Canada or Mexico.

§ 123.22 In-transit manifest.

(a) Manifest required. A manifest in duplicate covering the in-transit merchandise which is to proceed under the

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provisions of this subpart shall be presented by the carrier to the Customs officer at each port of lading of a vessel, or at the port of exit of a vehicle. Where the merchandise is transported under Customs red in-bond seals and is accompanied by a transportation in-bond manifest, a separate in-transit manifest is not required.

- (b) *Additional copies*. In the following cases additional copies of the manifest shall be presented:
- (1) When the merchandise is to be transshipped in foreign territory under Customs supervision, a copy of the manifest for each place of transshipment shall be presented.
- (2) When a Customs officer requests an extra copy of the manifest as a record of the transaction.
- (c) Manifest forms to be used. The intransit manifest forms to be used are:
- (1) For trucks, railroad cars or other overland carriers transiting Mexico a manifest on Customs Form 7512-B or 7533-C shall be presented.
- (2) For vessels of less than 5 net tons departing and arriving otherwise than by sea, a manifest on Customs Form 7512-B or 7533-C shall be presented. All other vessels are subject to the manifesting requirements contained in §4.82 of this chapter.
- (3) For rail cars transiting Canada, a manifest on Customs Form 7533–C (Canada A4–1/2) shall be presented. For trains which will remain intact while transiting Canadian territory, a consolidated train manifest containing all the information included in the individual car manifests and the train sheet required by §123.23 may be used in lieu of individual car manifests. For a number of cars which will transit Canada as a group, a consolidated manifest may be used, but a train sheet shall also be presented.
- (4) In all other cases where no intransit manifest form is specified in this subpart, or in subpart E relating to truck shipments on the Canadian border, subpart F relating to commercial traveler's samples, and subpart G relating to baggage, Customs Form 7512-B or 7533-C shall be presented.
- (d) *Contents of in-transit manifest.* The information contained in the manifest shall correspond to the information

contained in the waybill accompanying the shipment, except that:

- (1) The conveyance shall be identified in a suitable manner in the place provided for such identification.
- (2) The description of ladings made up of several shipments which are to go forward in a conveyance or compartment sealed with Customs seals shall be "miscellaneous shipments."
- (3) When an in-transit rail shipment will enter and reenter Canada in a continuing movement en route to a final destination in the United States, only the final United States port of reentry shall be shown on the manifest.

[T.D. 70-121, 35 FR 8215, May 26, 1970, as amended by T.D. 82-145, 47 FR 35478, Aug. 16, 1982]

§ 123.23 Train sheet for in-transit rail shipments.

Before an in-transit train proceeding under the provisions of this subpart departs from the United States, the carrier shall furnish to the customs officer at the port of exit a train sheet, sometimes called a consist, bridge sheet or trip sheet, listing each car of the train and specifically identifying the intransit cars, unless a consolidated manifest containing this information has been presented for a train which will remain intact.

§ 123.24 Sealing of conveyances or compartments.

- (a) Sealing required. Merchandise in transit proceeding under the provisions of this subpart shall be transported in sealed conveyances or compartments, except that:
- (1) Less than load or compartment lots may be forwarded in unsealed conveyances or compartments, without cording and sealing;
- (2) The Commissioner of Customs may authorize treatment of full loads or lots in the same manner as less than load or compartment lots;
- (3) Live animals identifiable by specific description in the manifest may be transported in the care of an attendant or customs inspector at the expense of the parties in interest, in unsealed conveyances or compartments.
- (b) Seals to be affixed. The carrier shall affix blue in-transit seals to all